

BAKER & HOSTETLER LLP  
45 Rockefeller Plaza  
New York, New York 10111  
Telephone: (212) 589-4200  
Facsimile: (212) 589-4201  
David J. Sheehan  
Email: [dsheehan@bakerlaw.com](mailto:dsheehan@bakerlaw.com)  
Marc E. Hirschfield  
Email: [mhirschfield@bakerlaw.com](mailto:mhirschfield@bakerlaw.com)

*Attorneys for Irving H. Picard, Esq., Trustee  
for the Substantively Consolidated SIPA Liquidation  
of Bernard L. Madoff Investment Securities LLC  
and Bernard L. Madoff*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
                         ) ss.:  
COUNTY OF NEW YORK )

I, **Oleg Bitman**, being duly sworn, depose and say: I am more than eighteen years old and not a party to this action. My business address is Baker & Hostetler LLP, 45 Rockefeller Plaza, New York, NY 10111.

On November 14, 2011, I served the:

- **Motion for an Order Affirming Trustee's Determinations Denying Claims Over ERISA-Related Objections**

by emailing the interested parties true and correct copies via electronic transmission to the email addresses designated for delivery and/or by placing true and correct copies thereof in sealed packages designated for regular U.S. Mail to those parties as set forth on the attached Schedule A.

**TO:** *See Attached Schedule A*

/s/Oleg Bitman  
OLEG BITMAN

Sworn to before me this  
14<sup>th</sup> day of November, 2011

/s/Magali Lespinasse Lee  
Notary Public

Magali Lespinasse Lee  
Notary Public, State of New York  
No. 01LE6069014  
Qualified in New York County  
Commission Expires Jan. 22, 2014

**SCHEDULE A**

Internal Revenue Service  
District Director  
290 Broadway  
New York, New York 10008

Internal Revenue Service  
Centralized Insolvency Operation  
Post Office Box 7346  
Philadelphia, PA 19101-7346

U.S. Department of Justice, Tax Division  
Box 55  
Ben Franklin Station  
Washington, DC 20044

U.S. Department of Labor  
Frances Perkins Building  
200 Constitution Ave., NW  
Washington, DC 20210

Pension Benefit Guarantee Corporation  
Office of the Chief Counsel  
1200 K Street, N.W.  
Washington, DC 20005-4026

Pension Benefit Guaranty Corp.  
P.O. Box 151750  
Alexandria, VA 22315-1750

**Objecting Parties**

Marc J. Kurzman, Esq.  
Sandak Hennessey & Greco LLP  
Email: [mkurzman@shglaw.com](mailto:mkurzman@shglaw.com)  
*Attorneys for Orthopedic Specialty Group P.C. Plan Participants*

Peter N. Wang  
Foley & Lardner LLP  
Email: [pwang@foley.com](mailto:pwang@foley.com)  
*Co-Counsel for Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan Participants*

Jennifer A. Clark  
Blitman & King LLP  
Email: [jaclark@bklawyers.com](mailto:jaclark@bklawyers.com)  
*Attorneys for Bricklayers and Allied Craftsmen Local 2 Annuity Fund*

**Securities Investor Protection Corporation**

Kevin Bell – [kbell@sipc.org](mailto:kbell@sipc.org)

Josephine Wang – [jwang@sipc.org](mailto:jwang@sipc.org)

**Securities and Exchange Commission**

Alexander Mircea Vasilescu – [vasilescua@sec.gov](mailto:vasilescua@sec.gov)

Terri Swanson – [swansont@sec.gov](mailto:swansont@sec.gov)

Preethi Krishnamurthy – [krishnamurthyp@sec.gov](mailto:krishnamurthyp@sec.gov)

**United States Attorney for SDNY**

Carolina Fornos – [carolina.fornos@usdoj.gov](mailto:carolina.fornos@usdoj.gov)

Alicia Simmons – [Alicia.simmons@usdoj.gov](mailto:Alicia.simmons@usdoj.gov)

Matthew Schwartz – [matthew.schwartz@usdoj.gov](mailto:matthew.schwartz@usdoj.gov)

**Counsel to the JPL**

Eric L. Lewis – [Eric.Lewis@baachrobinson.com](mailto:Eric.Lewis@baachrobinson.com)

**Notices of Appearance**

Michael D. Sirota, Esq.

Kevin R.J. Schroth, Esq.

Cole, Schotz, Meisel, Forman & Leonard, P.A.

Email: [msirota@coleschotz.com](mailto:msirota@coleschotz.com)

Email: [kschroth@coleschotz.com](mailto:kschroth@coleschotz.com)

*Attorneys for KML Asset Management LLC*

Mark S. Mulholland

Thomas A. Telesca, Esq.

Ruskin Moscou Faltischek, P.C.

Email: [mmulholland@rmfpc.com](mailto:mmulholland@rmfpc.com)

Email: [ttelesca@rmfpc.com](mailto:ttelesca@rmfpc.com)

*Attorney for Irwin Kellner (“Kellner”), The 2001 Frederick DeMatteis Revocable Trust and the DeMatteis FLP Assets*

Stuart I. Rich, Esq.

James M. Ringer, Esq.

Meister, Seelig & Fein LLP

Email: [sir@msf-law.com](mailto:sir@msf-law.com)

Email: [jmr@msf-law.com](mailto:jmr@msf-law.com)

*Attorneys for Jasper Investors Group LLC (“Jasper”)*

Matthew Gluck, Esq.

Brad N. Friedman, Esq.

Sanford P. Dumain, Esq.

Jonathan M. Landers

Milberg LLP

Email: [mgluck@milberg.com](mailto:mgluck@milberg.com)

Email: [bfriedman@milberg.com](mailto:bfriedman@milberg.com)

Email: [sdumain@milberg.com](mailto:sdumain@milberg.com)

Email: [jlanders@milberg.com](mailto:jlanders@milberg.com)

*Attorney for Ruth E. Goldstein, June Pollack, Gerald Blumenthal, Blumenthal & Associates Florida General Partnership, Judith Rock Goldman, the Horowitz Family Trust, and the Unofficial Committee of Certain Claim Holders*

William B. Wachtel, Esq.

Howard Kleinhendler, Esq.

David Yeger, Esq.

Wachtel & Masyr, LLP

Email: [Wachtel@wmllp.com](mailto:Wachtel@wmllp.com)

Email: [hkleinhendler@wmllp.com](mailto:hkleinhendler@wmllp.com)

Email: [dyeger@wmllp.com](mailto:dyeger@wmllp.com)

*Attorneys to Rosenman Family LLC*

William M. O'Connor, Esq.

Crowell & Moring LLP

E-mail: [woconnor@crowell.com](mailto:woconnor@crowell.com)

*Attorneys for Jitendra Bhatia, Gopal Bhatia, Kishanchand Bhatia, Jayshree Bhatia and Mandakini Gajaria*

Robert William Yalen

Assistant United States Attorney for the Southern District of New York

E-mail: [robert.yalen@usdoj.gov](mailto:robert.yalen@usdoj.gov)

*Attorney for the United States of America*

Stephen A. Weiss

Seeger Weiss LLP

Email: [sweiss@seegerweiss.com](mailto:sweiss@seegerweiss.com)

*Attorney for Marilyn Cohn Gross, Bernard Seldon, Lewis Franck, and Barbara Schlossberg*

Frank F. McGinn

Bartlett Hackett Feinberg P.C.

Email: [ffm@bostonbusinesslaw.com](mailto:ffm@bostonbusinesslaw.com)

*Attorney for Iron Mountain Information Management, Inc.*

Barry R. Lax

Brian J. Neville

Brian Maddox

Lax & Neville, LLP

Email: [blax@laxnevile.com](mailto:blax@laxnevile.com)

Email: [bnevile@laxnevile.com](mailto:bnevile@laxnevile.com)

E-mail: [bmaddox@laxnevile.com](mailto:bmaddox@laxnevile.com)

*Attorneys for Rose Less, and PJFN Investors LP*

Shawn M. Christianson, Esq.

Buchalter Nemer, A Professional Corporation

Email: [schristianson@buchalter.com](mailto:schristianson@buchalter.com)  
*Attorney for Oracle USA, Inc. ("Oracle"), and Oracle Credit Corporation*

Dennis C. Quinn  
Barger & Wolen, LLP  
Email: [dquinn@bargerwolen.com](mailto:dquinn@bargerwolen.com)  
*Attorney for Jewish Community Foundation of the Jewish Federation – Council of Greater Los Angeles*

Alan Nisselson, Esq.  
Howard L. Simon, Esq.  
Email: [anisselson@windelsmarx.com](mailto:anisselson@windelsmarx.com)  
Email: [hsimon@windelsmarx.com](mailto:hsimon@windelsmarx.com)  
*Attorneys for Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff*

Eric L. Lewis, Esq.  
Baach Robinson & Lewis PLLC  
Email: [eric.lewis@baachrobinson.com](mailto:eric.lewis@baachrobinson.com)  
*Attorney for Stephen John Akers, Mark Richard Byers, and Andrew Laurence Hosking*

Joseph E. Shickich, Jr.  
Erin Joyce Letey  
Riddell Williams P.S.  
Email: [jshickich@riddellwilliams.com](mailto:jshickich@riddellwilliams.com)  
Email: [eletey@riddellwilliams.com](mailto:eletey@riddellwilliams.com)  
*Attorneys for Microsoft Corporation and Microsoft Licensing, GP (collectively, "Microsoft")*

Adam L. Rosen  
Silverman Acampora LLP  
Email: [ARosen@SilvermanAcampora.com](mailto:ARosen@SilvermanAcampora.com)  
*Attorney for Talon Air, Inc.*

Angelina E. Lim, Esq.  
Johnson, Pope, Bokor, Ruppel & Burns, P.A.  
Email: [angelinal@jpfirm.com](mailto:angelinal@jpfirm.com)  
*Attorney for Anchor Holdings, LLC*

Sanford P. Rosen, Esq.  
Sanford P. Rosen & Associates, P.C.  
Email: [srosen@rosenpc.com](mailto:srosen@rosenpc.com)  
*Attorneys for Judith S. Schustack, David A. Schustack, Robert J. Schustack, Shirley Schustack Conrad, and Amy Beth Smith*

Marsha Torn, Esq.  
Calabrese and Torn, Attorneys at Law  
Email: [mcalabrese@earthlink.net](mailto:mcalabrese@earthlink.net)  
*Attorney for Lawrence Torn*

Judith L. Spanier, Esq.  
Abbey Spanier Rodd & Abrams, LLP  
[jspanier@abbeyspanier.com](mailto:jspanier@abbeyspanier.com)  
*Attorneys for ELEM/Youth in Distress Israel, Inc. ("ELEM")*

David J. Molton, Esq.  
Martin S. Siegel, Esq.  
Brown Rudnick LLP  
E-mail: [dmolton@brownrudnick.com](mailto:dmolton@brownrudnick.com)  
Email: [msiegel@brownrudnick.com](mailto:msiegel@brownrudnick.com)  
*Attorneys for Kenneth M. Krys and Christopher D. Stride as Liquidators of and for Fairfield Sentry Limited*

Karen E. Wagner  
Dana M. Seshens  
Denis J. McInerney  
Jonathan D. Martin  
Davis Polk & Wardwell LLP  
Email: [karen.wagner@davispolk.com](mailto:karen.wagner@davispolk.com)  
Email: [dana.seshens@davispolk.com](mailto:dana.seshens@davispolk.com)  
Email: [denis.mcinerney@davispolk.com](mailto:denis.mcinerney@davispolk.com)  
Email: [jonathan.martin@davispolk.com](mailto:jonathan.martin@davispolk.com)  
*Attorneys for Sterling Equities Associates and Certain Affiliates*

David B. Bernfeld  
Jeffrey L. Bernfeld  
Bernfeld, Dematteo & Bernfeld, LLP  
Email: [davidbernfeld@bernfeld-dematteo.com](mailto:davidbernfeld@bernfeld-dematteo.com)  
Email: [jeffreybernfeld@bernfeld-dematteo.com](mailto:jeffreybernfeld@bernfeld-dematteo.com)  
*Attorneys for Dr. Michael Schur and Mrs. Edith A. Schur*

Joel L. Herz  
Law Offices of Joel L. Herz  
Email: [joel@joelherz.com](mailto:joel@joelherz.com)  
*Attorney for Samdia Family, LP*

Stephen Fishbein  
James L. Garrity Jr.  
Richard F. Schwed  
Shearman & Sterling LLP  
Email: [sfishbein@shearman.com](mailto:sfishbein@shearman.com)  
Email: [jgarrity@shearman.com](mailto:jgarrity@shearman.com);  
Email: [rschwed@shearman.com](mailto:rschwed@shearman.com)  
*Attorneys for Carl J. Shapiro and Associated Entities*

Seth C. Farber

Kelly A. Librera

Dewey & Leboeuf LLP

E-mail: [sfarber@deweyleboeuf.com](mailto:sfarber@deweyleboeuf.com)

Email: [klibrera@deweyleboeuf.com](mailto:klibrera@deweyleboeuf.com)

*Attorneys for Ellen G. Victor, holder of Bernard L. Madoff Investment Securities LLC Accounts 1ZA128-3 and 1ZA128-40, Diana P. Victor, Ariana Victor, Justin Victor Baadarani, Shoshanna Remark Victor and Leila Victor Baadarani*

Daniel M. Glosband

David J. Apfel

Brenda R. Sharton

Larkin M. Morton

Goodwin Procter LLP

Email: [dglosband@goodwinprocter.com](mailto:dglosband@goodwinprocter.com)

Email: [dapfel@goodwinprocter.com](mailto:dapfel@goodwinprocter.com)

Email: [bsharton@goodwinprocter.com](mailto:bsharton@goodwinprocter.com)

Email: [lmorton@goodwinprocter.com](mailto:lmorton@goodwinprocter.com)

*Attorneys for Jeffrey A. Berman, Russell deLucia, Ellenjoy Fields, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E. Lesser 11/97 Rev. Trust and Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust*

Russell M. Yankwitt

Yankwitt & Associates LLC

Email: [russell@yankwitt.com](mailto:russell@yankwitt.com)

*Attorneys for Carol Rosen*

Barton Nachamie, Esq.

Todtman, Nachamie, Spizz & Johns, P.C.

E-mail: [bnachamie@tnsj-law.com](mailto:bnachamie@tnsj-law.com)

*Attorneys for ABG Partners d/b/a ABG Investments, Bruce Graybow, as a Partner of ABG Partners, and Graybow Communications Group, Inc.*

Mark W. Smith, Esq.

Timothy A. Valliere, Esq.

Smith Valliere PLLC

Email: [msmith@svlaw.com](mailto:msmith@svlaw.com)

Email: [tvalliere@svlaw.com](mailto:tvalliere@svlaw.com)

*Attorneys to Shana D. Madoff*

Brett S. Moore

Porzio Bromberg & Newman P.C.

Email: [bsmoore@pbnlaw.com](mailto:bsmoore@pbnlaw.com)

*Attorneys for Paul Laplume and Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and Luxembourg Investment Fund*

Bernard V. Kleinman, Esq.

Alan Berlin, Esq.

Aitken Berlin LLP

Email: [bkleinman@aitkenberlin.com](mailto:bkleinman@aitkenberlin.com)

Email: [adberlin@aitkenberlin.com](mailto:adberlin@aitkenberlin.com)

*Attorneys for Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust*

Jeffrey G. Tougas

Fred W. Reinke

Mayer Brown LLP

E-mail: [jtougas@mayerbrown.com](mailto:jtougas@mayerbrown.com)

Email: [freinke@mayerbrown.com](mailto:freinke@mayerbrown.com)

*Attorneys for Mutua Madrileña Automovilista Ramo de vida, AXA Private Management, and  
Fondaauto Fondo de Pensiones, SA*

Richard A. Cirillo

Arthur J. Steinberg, Esq.

Heath D. Rosenblat, Esq.

King & Spalding LLP

Email: [rcirillo@kslaw.com](mailto:rcirillo@kslaw.com)

Email: [asteinberg@kslaw.com](mailto:asteinberg@kslaw.com)

Email: [hrosenblat@kslaw.com](mailto:hrosenblat@kslaw.com)

*Attorney for National Bank of Kuwait, S.A.K. (“NBK”), Lemania SICAV-SIF, and NBK Banque  
Privee and counsel for the Pascucci Family*

Linda H. Martin, Esq.

Joshua A. Levine, Esq.

Simpson Thacher & Bartlett LLP

Email: [lmartin@stblaw.com](mailto:lmartin@stblaw.com)

Email: [jlevine@stblaw.com](mailto:jlevine@stblaw.com)

*Attorneys Spring Mountain Capital, LP*

Martin L. Seidel

Cadwalader, Wickersham & Taft LLP

Email: [martin.seidel@cwt.com](mailto:martin.seidel@cwt.com)

*Attorneys for Milton Fine Revocable Trust, Milton Fine 1997 Charitable -2- Remainder Unitrust,  
US Trust Co UD Peter M. Lehrer, Peter M. Lehrer and Eileen Lehrer, JSBR Associates LP and  
The Apmont Group Inc. Pension Plan*

Ernest Edward Badway , Esq.

Fox Rothschild LLP

Email: [ebadway@foxrothschild.com](mailto:ebadway@foxrothschild.com)

*Attorney to Iris Schaum*

Steven R. Schlesinger, Esq.

Hale Yazicioglu, Esq.

Jaspan Schlesinger LLP

Email: [sschlesinger@jaspanllp.com](mailto:sschlesinger@jaspanllp.com)

Email: [hyazicioglu@jaspanllp.com](mailto:hyazicioglu@jaspanllp.com)

*Attorneys for Peter Zutty, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Amy Luria Partners LLC, Amy Joel, Robert Luria Partners, and Samuels Family LTD Partnership, Patricia Samuels, Andrew Samuels, Estate of Richard A. Luria, David Richman, Jay Rosen Executors*

Jeremy A. Mellitz  
Withers Bergman, LLP  
E-mail: [Jeremy.Mellitz@withers.us.com](mailto:Jeremy.Mellitz@withers.us.com)  
*Attorney for Von Rautenkranz Nachfolger Special Investments LLC*

Hunter T. Carter, Esq.  
Shawanna L. Johnson, Esq.  
Arent Fox LLP  
Email: [carter.hunter@arentfox.com](mailto:carter.hunter@arentfox.com)  
Email: [johnson.shawanna@arentfox.com](mailto:johnson.shawanna@arentfox.com)  
*Attorneys for Sanford Guritzky, Brenda Guritzky, Dana Guritzky Mandelbaum, Ronald P. Guritzky, Guritzky Family Partnership LP, and Brenda H. Guritzky as Trustee of Trust B U/W George H. Hurwitz (collectively the "Guritzky Parties")*

George Brunelle, Esq.  
Anna Hadjikow  
Brunelle & Hadjikow, P.C.  
Email: [gbrunelle@brunellelaw.com](mailto:gbrunelle@brunellelaw.com)  
Email: [ahadjikow@brunellelaw.com](mailto:ahadjikow@brunellelaw.com)  
*Attorneys for the James H. Cohen Special Trust, James H. Cohen, Morrie Abramson, Robyn Berniker, BK Interest, LLC, The Marian Cohen 2001 Residence Trust, Alan D. Garfield, Erin M. Hellberg, Barry E. Kaufman and Marion Tallerin-Garfield*

Chester B. Salomon  
Becker, Glynn, Melamed & Muffly LLP  
Email: [csalomon@beckerglynn.com](mailto:csalomon@beckerglynn.com)  
*Attorney for SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC*

Jonathan W. Wolfe  
Barbara A. Schweiger  
Skoloff & Wolfe, P.C.  
Email: [jwolfe@skoloffwolfe.com](mailto:jwolfe@skoloffwolfe.com)  
Email: [bschweiger@skoloffwolfe.com](mailto:bschweiger@skoloffwolfe.com)  
*Attorneys for Albert & Carole Angel*

Richard J. McCord, Esq.  
Carol A. Glick, Esq.  
Certilman Balin Adler & Hyman, LLP  
Email: [rmccord@certilmanbalin.com](mailto:rmccord@certilmanbalin.com)  
Email: [cglick@certilmanbalin.com](mailto:cglick@certilmanbalin.com)  
*Attorneys to Clayre Hulsh Haft, Morton L. Certilman and Joyce Certilman, Bernard Certilman, Alyssa Beth Certilman,*

Demet Basar  
Eric B. Levine  
Wolf Haldenstein Adler Freeman & Herz LLP

Email: [basar@whafh.com](mailto:basar@whafh.com)  
Email: [levine@whafh.com](mailto:levine@whafh.com)

*Attorneys to Nephrology Associates P.C. Pension Plan*

Imtiaz A. Siddiqui  
Steven N. Williams  
Cotchett, Pitre & McCarthy  
Email: [isiddiqui@spmlegal.com](mailto:isiddiqui@spmlegal.com)  
Email: [swilliams@cpmlegal.com](mailto:swilliams@cpmlegal.com)

*Attorneys for Jay Wexler, Daniel Ryan, Theresa Ryan, Matthew Greenberg, Walter Greenberg, Doris Greenberg, The Estate of Leon Greenberg and Donna M. McBride*

Bernard J. Garbutt III, Esq.  
Menachem O. Zelmanovitz, Esq.  
Morgan, Lewis & Bockius LLP  
Email: [bgarbutt@morganlewis.com](mailto:bgarbutt@morganlewis.com)  
Email: [mzelmanovitz@morganlewis.com](mailto:mzelmanovitz@morganlewis.com)  
*Attorneys for the Kostin Company*

Stephen Fishbein  
James L. Garrity Jr.  
Richard F. Schwed  
Shearman & Sterling LLP  
Email: [sfishbein@shearman.com](mailto:sfishbein@shearman.com)  
Email: [jgarritt@shearman.com](mailto:jgarritt@shearman.com)  
Email: [rschwed@shearman.com](mailto:rschwed@shearman.com)

*Attorneys for Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, and Wellesley Capital Management*

Richard C. Yeskoo  
Yeskoo Hogan & Tamlyn, LLP  
Email: [yeskoo@yeskoolaw.com](mailto:yeskoo@yeskoolaw.com)  
*Attorneys for Joan L. Fisher, Carl T. Fisher, and the Trust U/A VIII of the Will of Gladys C. Luria F/B/O Carl T. Fisher*

Carmine D. Boccuzzi Jr., Esq.  
David Y. Livshiz, Esq.  
Clearay Gottlieb Steen & Hamilton LLP  
Email: [maofiling@cgsh.com](mailto:maofiling@cgsh.com)  
*Attorneys for Citibank, N.A., Citibank North America, Inc., and Citigroup Global Markets Limited*

Casey D. Laffey  
Reed Smith LLP  
Email: [claffey@reedsmit.com](mailto:claffey@reedsmit.com)  
*Attorneys for Bart M. Schwartz, as Receiver of Gabriel Capital, L.P. and Ariel Fund Limited*

Michael S. Pollok  
Marvin and Marvin, PLLC  
Email: [mpollok@marvinandmarvin.com](mailto:mpollok@marvinandmarvin.com)  
*Attorneys for Alan Hayes and Wendy Wolosoff-Hayes*

James H. Hulme  
Joshua Fowkes  
Arent Fox LLP  
Email: [hulme.james@arentfox.com](mailto:hulme.james@arentfox.com)  
Email: [fowkes.joshua@arentfox.com](mailto:fowkes.joshua@arentfox.com)  
*Attorney for Eleven Eighteen Limited Partnership; Bernard S. Gewirz; Carl S. Gewirz; Edward H. Kaplan; Jerome A. Kaplan; Albert H. Small; 1776 K Street Associates Limited Partnership; Estate of Robert H. Smith; Robert H. Smith Revocable Trust; Clarice R. Smith; Robert P. Kogod; Marjet LLC; and Irene R. Kaplan*

David S. Stone, Esq.  
Amy Walker Wagner, Esq.  
Carolyn B. Rendell  
Stone & Magnanini LLP  
Email: [dstone@stonemagnalaw.com](mailto:dstone@stonemagnalaw.com)  
Email: [awagner@stonemagnalaw.com](mailto:awagner@stonemagnalaw.com)  
Email: [crendell@stonemagnalaw.com](mailto:crendell@stonemagnalaw.com)  
*Attorneys for Defendants David P. Gerstman and Janet Gerstman*

Alan E. Marder, Esq.  
Meyer, Suozzi, English & Klein, P.C.  
Email: [amarder@msek.com](mailto:amarder@msek.com)  
*Counsel for Judie B. Lifton and the Judie Lifton 1996*

Jeffrey D. Sternclar  
Duane Morris LLP  
Email: [jdsternclar@duanemorris.com](mailto:jdsternclar@duanemorris.com)  
*Attorneys for Magnus A. Unflat, the Eleanore C. Unflat Living Trust, Eleanore C. Unflat, in her capacity as co-trustee of the Eleanore C. Unflat Living Trust, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore C. Unflat Living Trust, and Eleanore C. Unflat*

Jeff E. Butler  
Alexander M. Feldman  
Clifford Chance US LLP  
Email: [Jeff.Butler@CliffordChance.com](mailto:Jeff.Butler@CliffordChance.com)  
Email: [Alexander.Feldman@CliffordChance.com](mailto:Alexander.Feldman@CliffordChance.com)  
*Attorneys for Cardinal Management, Inc. and Dakota Global Investments, Ltd.*

Bennette D. Kramer  
Schlam Stone & Dolan LLP  
Email: [bdk@schlamstone.com](mailto:bdk@schlamstone.com)  
*Attorneys for defendant Belfer Two Corporation*

Christopher L. Gallinari  
Bellows & Bellows, P.C.  
Email: [cgallinari@bellowspc.com](mailto:cgallinari@bellowspc.com)  
*Counsel for Brian H. Gerber*

Eric T. Schneiderman  
New York State Education Department  
Email: [neal.mann@oag.state.ny.us](mailto:neal.mann@oag.state.ny.us)

Eric D. Goldberg, Esq.  
Stutman, Treister & Glatt  
Email: [egoldberg@stutman.com](mailto:egoldberg@stutman.com)

Marc J. Kurzman, Esq.  
Sandak Hennessey & Greco LLP  
Email: [mkurzman@shglaw.com](mailto:mkurzman@shglaw.com)  
*Attorneys for Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan Participants*

Fred H. Perkins, Esq.  
Michael R. Dal Lago, Esq.  
Morrison Cohen LLP  
Email: [fhperkins@morrisancohen.com](mailto:fhperkins@morrisancohen.com)  
Email: [bankruptcy@morrisancohen.com](mailto:bankruptcy@morrisancohen.com)  
*Attorneys for Customer Claimant David Silver*

Andrew J. Ehrlich  
Paul, Weiss, Rifkin, Wharton & Garrison LLP  
Email: [aehrlich@paulweiss.com](mailto:aehrlich@paulweiss.com)  
*Attorneys for the Estate of Mark D. Madoff and Andrew H. Madoff, individually and as Executor of the Estate of Mark D. Madoff*

Peter N. Wang  
Foley & Lardener LLP  
Email: [pwang@foley.com](mailto:pwang@foley.com)  
*Co-Counsel for Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan Participants*

William F. Dahill  
Fletcher W. Strong  
Wollmuth Maher & Deutsch LLP  
Email: [wdahill@wmd-law.com](mailto:wdahill@wmd-law.com)

Email: [fstrong@wmd-law.com](mailto:fstrong@wmd-law.com)

Helen Davis Chaitman

Peter W. Smith

Julie Gorchkova

Becker & Poliakoff LLP

Email: [hchaitman@becker-poliakoff.com](mailto:hchaitman@becker-poliakoff.com)

Email: [psmith@becker-poliakoff.com](mailto:psmith@becker-poliakoff.com)

Email: [jgorchkova@becker-poliakoff.com](mailto:jgorchkova@becker-poliakoff.com)

*Attorneys for Marshal Peshkin and defendants listed in Exhibit A*

300187188